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2	Assistant Attorney General				
3	QUINN P. HARRINGTON				
3	Trial Attorney, Tax Division U.S. Department of Justice				
4	P.O. Box 683				
5	Washington, D.C. 20044 202-514-6507 (v)				
6	202-307-0054 (f)				
6	Quinn.P.Harrington@usdoj.gov				
7	Of Counsel:				
8	JENNY A. DURKAN United States Attorney				
0	•				
9					
10	UNITED STATES DISTRICT COURT				
11	WESTERN DISTRICT OF WASHINGTON TACOMA DIVISION				
10					
12	STATE FARM FIRE & CASUALTY COMPANY,				
13)	Case No. 13-6065		
14	Plaintiff,)			
1.5)	United States of America's		
15	V.)	NOTICE OF REMOVAL		
16	BRAD JANGARD,)			
17	THE INTERNAL REVENUE SERVICE, THE CITY OF PUYALLUP,)			
	NORTHWEST TRUSTEE SERVICES, IN	C.,)			
18	GMAC MORTGAGE, LLC,)			
19	BANK OF AMERICA, N.A., THE DEPARTMENT OF SOCIAL HEAL?) ru)			
19	SERVICES, DIVISION OF CHILD SUPPO	,			
20	OCWEN LOAN SERVICING, LLC,)			
)			
21	Defendants.)			
22		<i>)</i>			
23					
۷3	Notice of Removal		U.S. DEPARTMENT OF		
	(Case No. 13-6065)		Tax Division, Western Reg		

F JUSTICE Tax Division, Western Region P.O. Box 683
Washington, D.C. 20044
Telephone: 202-514-6507

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The United States of America, by and through its undersigned counsel, hereby removes the above-captioned action to the United States District Court for the Western District of Washington, Tacoma Division, pursuant to 28 U.S.C. §§ 1442(a)(1) and 1444. The basis for removal is as follows:

INTRADISTRICT ASSIGNMENT (LCR 101(E))

Because the allegations of the complaint assert that the real property at issue, upon which the insurance agreement attached, is in Pierce County, this case should be assigned in Tacoma pursuant to LCR 3(d).

REMOVAL

- 1. The United States is in receipt of a document entitled "STATE FARM'S COMPLAINT FOR INTERPLEADER AND DECLARATORY RELIEF" as well as "STATE FARM'S FIRST AMENDED COMPLAINT FOR INTERPLEADER AND DECLARATORY RELIEF" filed by plaintiff in the above-captioned action now proceeding in the Superior Court of the State of Washington in the County of Pierce. Pursuant to LCR 101(b), a copy of the amended complaint is attached.
- 2. This action is one that may be removed pursuant to 28 U.S.C. § 1442(a)(1) because it is a civil action commenced in a state court against the United States. This action may also be removed pursuant to 28 U.S.C. § 1444 because it is in the nature of an interpleader.
- 3. According to the Declarations of Service filed by Plaintiff, on November 20, 2013, Plaintiff mailed its complaint to the United States Attorney General by certified mail and regular mail. Further, on November 26, 2013, Plaintiff served copies of the complaint at the IRS Walk in Facility upon a Group Manager on November 26, 2013. Despite the affidavits' contention that it accomplished service upon the United States District Attorney through that

Notice of Removal (Case No. 13-6065) U.S. DEPARTMENT OF JUSTICE Tax Division, Western Region P.O. Box 683 Washington, D.C. 20044

Telephone: 202-514-6507

1	service, Plaintiff has yet to serve the United States Attorney as required by Fed. R. Civ. P.				
2	4(i)(1)(A). Although Plaintiff has not yet properly served the United States, this notice of				
3	removal is being filed within thirty (30) days of receipt of the complaint. See 28 U.S.C. §				
4	1446(b).				
5	4.	This action may be removed to the	his Court without bond by virtue of the provisions		
6	of 28 U.S.C. § 2408 because the United States is initiating such removal.				
7	5. A copy of this notice shall be promptly filed with the Washington Superior Court				
8	in Pierce County and served upon all known parties.				
9	6. By filing this notice, the United States does not waive any defenses listed in Fed.				
10	R. Civ. P. 12.				
11	10.017.11.12				
			Respectfully submitted,		
12			Respectivity submitteet,		
13			KATHRYN KENEALLY Assistant Attorney General		
14			Assistant Attorney General		
15					
			/s/ Quinn P. Harrington		
16			QUINN P. HARRINGTON Trial Attorney, Tax Division		
17			U.S. Department of Justice		
			P.O. Box 683		
18			Washington, D.C. 20044 202-514-6507 (v)		
19			202-307-0054 (f)		
1)			Quinn.P.Harrington@usdoj.gov		
20			Of Counsel:		
21					
22			JENNY A. DURKAN United States Attorney		
23			•		
43	Notice of Removal (Case No. 13-6065)	3	U.S. DEPARTMENT OF JUSTICE		

Tax Division, Western Region P.O. Box 683 Washington, D.C. 20044 Telephone: 202-514-6507

1 CERTIFICATE OF SERVICE 2 3 I hereby certify that on this 16th day of December, 2013, I caused service of the foregoing 4 document, along with accompanying attachment, upon the following by mailing the document by United States Postal Service to the following non-CM/ECF participants 5 Mark J. Dynan Charles E. Katz 6 Holly D. Brauchli Northwest Trustee Services, Inc. Dynan & Associates, P.S. 13555 SE 36th St. Suite 100 7 2102 N. Pearl St., Suite 400 Bellevue, Washington 98006 Telephone (425) 586-1940 Building D 8 Tacoma, W A 98406-2550 Facsimile (425) 440-6032 Attorneys for Plaintiff 9 **GMAC Mortgage LLC** c/o Corporation Service Company **Brad Jangard** 10 300 Deschutes Wy SW Suite 304 1711 3rd St. ST Apt A Tumwater, WA 98501 Puallup, WA 98372 11 Christopher G. Varallo **Brad Jangard** Steven J. Dixson 12 1711 3rd Ave NW Witherspoon Kelley Puyallup, WA 98371 422 W. Riverside Avenue, Suite 1100 13 Spokane, W A 99201 **Brad Jangard** Attorney for Bank of America 14 4827 S. J. St. Department of Social Health Services Tacoma, WA 98408 15 c/o Attorney General of Washington 1250 Pacific Ave, Suite 105 City Attorney for City of Puyallup 16 Tacoma, WA 98402 333 S. Meridian Puyallup, WA 98371 OCWEN Loan Servicing, LLC 17 c/o Corporation Service Company 300 Deschutes WY SW, Suite 304 18 Tumwater, WA 98501 19 20 /s/ Quinn P Harrington 21 **QUINN P HARRINGTON** Trial Attorney 22 United States Department of Justice, Tax Division 23 U.S. DEPARTMENT OF JUSTICE Notice of Removal 4 (Case No. 13-6065) Tax Division, Western Region

U.S. DEPARTMENT OF JUSTICE Tax Division, Western Region P.O. Box 683 Washington, D.C. 20044 Telephone: 202-514-6507